

Instructions to Cities for Preparing the Annual Street Report (Electronic Submission)



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California State Controller

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Introduction

The State Controller's Office (SCO) has developed these reporting instructions to assist cities in preparing their Annual Street Report (Street Report) using the new electronic format. In addition, the CD-ROM contains a help file, *Automated Reporting Guidelines.pdf*, that provides the user with technical instructions on how to install the program and how to file the report. To access this file, insert the Annual Street Report CD-ROM into the computer (close the installation window if it appears). Using Windows Explorer, open the CD-ROM drive (usually the D drive), where there is an instructions folder. The help file, *Automated Reporting Guidelines.pdf*, is located within the instructions.

California *Streets and Highways Code* Section 2151 requires incorporated cities to submit an Annual Street Report to the SCO on or before October 1 of each year. Information from these reports is compiled and published in the *Streets and Roads Annual Report*, which summarizes the monies made available to and expended by local agencies for construction, maintenance, and other street- and road-related activities within the state each year. This publication is provided to the California Executive Branch, the Legislative Branch, the U.S. Department of Commerce, and other interested parties.

General Instructions

How to File

Submit the completed Annual Street Report to the SCO via file transfer protocol (FTP) over the Internet (see the Automatic Reporting Guidelines.pdf file for detailed instructions). If the FTP transfer cannot be made, transfer the Annual Street Report output file to a 3½-inch floppy disk (if the file is too large to transfer, compress the file before transferring), and mail the disk to the SCO. The SCO cannot accept any files submitted on CD-ROM or a zip disk.

All filers must mail the Annual Street Report cover page, signed by the responsible city official, to the SCO at the following address:

State Controller's Office
Division of Audits
Local Government Audits Bureau
Annual Street & Road Report
P.O. Box 942850
Sacramento, CA 94250-5874

Date of Filing

The report must be filed by October 1 and must cover the one-year period ending June 30 of the preceding fiscal year. The exceptions to these requirements are the reports for the cities that operate on a fiscal year ending September 30 (South Lake Tahoe and Huntington Beach); their deadline is December 31.

Report Assistance

Additional assistance can be obtained Monday through Friday from the SCO's Division of Audits, at the following numbers:

Northern cities—**Lisa Wu**, (916) 323-5932
Southern cities—Larry Alexander, (310) 342-5642

Accounting Basis

The accounting basis used in reporting street-related activities should be consistent with the fund type being used. Street-related activities recorded in a governmental fund type should be reported on the modified accrual basis of accounting. Street-related activities recorded in a proprietary fund type should be reported on the accrual basis of accounting.

Whenever reference is made to the accrual basis in these instructions, it is intended to include both full accrual and modified accrual bases of accounting.

Rounding

Round all numbers to the nearest dollar. The report program does not accept cents.

Negative Amounts

Enter all negative amounts using a minus sign.

City Street Data Collection Log-On

The log-on screen involves selecting the entity's name from the pull-down menu and entering the city's password. (See the example below.)

City Street Data Collection

Wednesday, October 24, 2001 2:26:24 PM

Log On:

Select Entity Name:

Enter Password:

Ok Clear Exit

Click here for a pull-down menu of cities, or type in the first few letters of the city's name and the program will try to pull up the city's name.

The password consists of:

1. Reporting system code: 17
2. Type code: 98
3. Two-digit county number
4. Three-digit city number
5. Two-digit spacer: 00

(For example, the City of Sacramento's password is 17983475200.)


Reporting Schedules Menu

The Reporting Schedules menu shows the optional and the required schedules for the Street Report. Please complete the required forms in the order in which they are shown on the Reporting Schedules menu. All required forms must be filled out, with two exceptions: Schedule 11, Transportation Development Act Expenditure Summary, and Schedule 9, Fund Adjustment Summary Schedule, are both listed as required schedules; even if the city does not have items to report on these schedules, they must be opened and check errors must be run. Optional forms must be filled out only if there are expenditures/adjustments applicable to the forms to report. To access the schedules, double-click on the specific line item or use the Open Form button.

Please complete the required forms in the order in which they are shown on the Reporting Schedules menu.

City Street Reporting Schedules

The Required Schedules Must Be Completed. Optional Schedules Will Be Validated If Data Is Entered.

 Double click on an item to open up the form !

Schedule No.	Schedule Description	Type	Data	Completed
General Information	General Information	Required	No	No
1	Revenues and Other Funding Sources	Required	No	No
2	Street Expenditure Detail	Required	No	No
3	Street Expenditure Summary Schedule by Fund Source	Required	No	No
4	Fund Adjustment Detail	Optional	No	No
5	Obligations and Other Commitments Schedule	Optional	No	No
6	Non-Street Transportation Development Act Supplemental Report	Optional	No	No
7	Street Improvements Paid by Other Parties	Optional	No	No
8	Snow Removal Reimbursement Schedule	Optional	No	No
9	Fund Adjustment Summary Schedule	Required	No	No
10	Street Expenditure Summary Schedule	Required	No	No
11	Transportation Development Act Expenditure Summary	Required	No	No
12	Summary Statement of Monies Made Available, Expenditures and Restriction	Required	No	No

Open Form **Create Output File** **View Footnotes** **Exit**

General Information Form

This form is used to update and maintain current information on the mailing address for the city and the person who prepares the Annual Street Report. Following is an example of the General Information Form.

Enter the mailing address and the e-mail address of the city official responsible for the Annual Street Report.

Enter information for the person who prepared the report. If the person is from a CPA firm, enter the firm's name in the Firm Name field. If the person is an employee of the city, leave the Firm Name field blank.

Sacramento 2001

Streets Annual Report

General Information

Check Errors View Prior Year Data Copy Prior Year Data Print Close

Fiscal Year 2001

Mailing Address

Street 1

Street 2

City State Zip

Email ☐ Is Address Changed?

Report Prepared By

Firm Name

First

Middle Initial

Last

Title

Telephone

Fax No.

Email

Schedule 1—Revenues and Other Funding Sources

Monies restricted for street purposes (e.g., Gas Tax apportionments) should be reported when measurable and available, pursuant to generally accepted accounting principles. These amounts may or may not have been expended during the fiscal year.

Other non-restricted monies used for street purposes should be reported to the extent of the corresponding street expenditures funded (e.g., any street-purpose expenditure paid for by the General Fund).

Important: When all revenue items have been entered, click the Check Errors button to update the system. In addition, if any later changes are made to Schedule 1, click the Check Errors button to update the schedule. (See page 10 for an example of Schedule 1.)

Monies Made Available by State of California

Gas Tax Apportionments—Report Highway Users Tax apportionments received. Each section should agree with the Gas Tax apportionment schedule provided each year by the SCO. Any differences should be explained using the footnote feature of this program (double-click on the field to be footnoted).

Gas Tax Fund Net Investment Gain or Loss—Report gains or losses from the investment of Gas Tax Fund balances.

Gas Tax Fund Reimbursements/Net Audit Adjustments (Footnote Details)—Report reimbursements to the Gas Tax Fund for street projects initially budgeted to be paid by another fund or to report net audit adjustments.

Total Gas Tax Revenue—This field automatically calculates the sum of the Gas Tax revenues reported in the above fields.

Traffic Congestion Relief Fund—Report money received from the AB 2928 program in this field.

Motor Vehicle License Fees (In-Lieu Tax)—Report motor vehicle license fees used for street purposes and/or being accounted for in a street-purpose fund. (Funding Source=Discretionary (Schedule 2))

Flexible Congestion Relief—Report monies received under this program.

Traffic Systems Management—Report monies received under this program.

Regional Improvement Program (RIP) – State Portion Only—Report state funds received under the RIP.

Regional Surface Transportation Program (RSTP) Exchange Funds—Report RSTP funds exchanged by the regional transportation planning agency for non-federal funds (state cash), pursuant to *Streets and Highways Code* Section 182.6(g).

Railroad/Highway Separation Program

State and Local Partnership Program

Environmental Enhancement and Mitigation Program**Petroleum Violation Escrow Account****Bicycle Transportation Account****Interregional Improvement Program – State Portion Only**

Other State Aid/Proposition 1B (Local Streets and Roads Bond Funds) —Specify state revenue items not found in the above fields (maximum of five entries). Report Proposition 1B funds received as well as interest earned from revenue separately from other funds. Footnote interest amount. For Cities with more than 5 entries, please combine “other state” sources together and footnote fund details.

Total Monies Made Available by State—This field automatically calculates the sum of the state revenues reported in the above fields.

Monies Made Available by the Federal Government**Regional Surface Transportation Program (RSTP)****Transportation Enhancement Activities (TEA)****Hazard Elimination Safety Program****Congestion Mitigation and Air Quality Program (CMAQ)**

Regional Improvement Program (RIP) – Federal Portion Only—Report federal funds received under the RIP program.

Highway Bridge Replacement and Rehabilitation Program**Railway/Highway Grade Separation Program (Title 23, Section 130, U.S. Code)****Federal Aid Urban and Federal Aid Secondary****FEMA Storm Damage****HUD Grant****Community Development Block Grant****Interregional Improvement Program – Federal Portion Only**

Other Federal Aid—Specify federal revenue items not found in the above fields (maximum of five entries).

Total Federal Government Sources—This field automatically calculates the sum of the federal revenues reported in the above fields.

Monies Made Available from City And Local Sources

Bond, Certificate of Participation, or Other Debt Proceeds Used for Street Purposes—Report bond and other debt proceeds that will be used for street purposes. Do not report monies made available that are restricted exclusively for payment of interest or redemption of bonded or other indebtedness of the city, even if such indebtedness was incurred to finance expenditures for streets.

Special Street Assessment Levies (Excluding Levies under Improvement Act of 1911 or Similar Acts)—Report benefit assessments (also called special assessments) collected to finance street improvements and street lighting under the various California assessment acts. These include:

- The Landscape and Lighting Assessment Act of 1972 (*Streets and Highways Code* Section 22500 et seq.);
- The Improvement Act of 1913 (*Streets and Highways Code* Section 10000 et seq.); and
- The Street Lighting Act of 1931 (*Streets and Highways Code* Section 18300 et seq.).

Do not report assessments collected to pay bond principal and interest.

General Fund Monies Used for Street Purposes—**Report general fund monies expended for street activities.** (Funding Source=Discretionary (Schedule 2))

Traffic Safety Fund Monies Used for Street Purposes—Report traffic safety monies expended for street activities. (Funding Source=Discretionary (Schedule 2))

Developer/Impact Fees—Report fees imposed by the city on new residential, commercial, and industrial construction and on reconstruction that increases square footage.

County Road Fund Contribution—Report cash contributions received from the county road fund.

Redevelopment Agency—Report monies received from redevelopment agencies for street activities.

Sales Tax Override—In counties where voters have approved sales tax overrides, a joint powers authority administers the tax revenues to the cities.

Net Investment Gain or Loss from City and Local Sources – Specify—Enter city and local revenue items not found in the above fields (maximum 5 entries).

Section 99234, *Public Utilities Code*:

Allocation—Report in this field the allocations received pursuant to *Public Utilities Code* Sections 99233.3 and 99234 (Article 3). Note: Do not report on this schedule Section 99234 monies allocated for projects not in the street right of way; these allocations are reported on Schedule 6. Contact the regional transportation planning agency if there is a question as to which type of allocation was received.

Interest and Other Revenue—Report in this field interest and other miscellaneous revenues associated with Section 99234.

Total Section 99234, *Public Utilities Code*—This field automatically calculates the sum of Section 99234 revenues and interest reported in the above fields.

Section 99400(a), *Public Utilities Code*:

Allocation—Report in this field allocations for local street, pedestrian and bicycle projects received under *Public Utilities Code* Section 99400(a) (Article 8a). Note: Do not report on this schedule Section 99400(a) monies allocated for projects not in the street right of way; these allocations are reported on Schedule 6. Contact the regional transportation planning agency if there is a question as to which type of allocation was received.

Interest and Other Revenue—Report in this field interest and other miscellaneous revenues associated with Section 99400(a).

Total Section 99400(a), Public Utilities Code—This field automatically calculates the sum of Section 99400(a) revenues and interest reported in the above fields.

Total Monies Made Available from City and Local Sources—This field automatically calculates the sum of the City and Local Sources, Section 99234 and Section 99400(a), revenues.

Grand Total Monies Made Available

This field automatically calculates the grand total of all revenues reported on Schedule 1.

Monies Not Reported on This Schedule

Do not report on Schedule 1:

- Monies made available that are restricted exclusively for payment of interest or for redemption of bonded or other indebtedness of the city, even if such indebtedness was incurred to finance expenditures for street purposes.
- Amounts received as reimbursements for expenditures made by the reporting city in connection with work performed by such city on the streets, roads, or highways of other governmental agencies. These expenditures will be reported by the other agency.
- Amounts received as reimbursements from utility companies for expenditures made by the reporting city in connection with repairs to its street system necessitated by operations of the utility companies.
- Amounts appropriated to the city by another governmental agency, such as a county, but not actually remitted to the city during the reporting year.

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Annual Street Report - Schedule 1

Revenues and Other Funding Sources

Check Errors **View Prior Year Data** **Print** **Close**

Fiscal Year Ended 2001

Monies Made Available by State of California

Gas Tax Apportionments

Section 2105, Streets and Highways Code	<input type="text"/>
Section 2106, Streets and Highways Code	<input type="text"/>
Section 2107, Streets and Highways Code	<input type="text"/>
Section 2107, Street and Highways Code, Snow Removal	<input type="text"/>
Section 2107.5, Streets and Highways Code	<input type="text"/>
Gas Tax Fund Net Investment Gain or Loss	<input type="text"/>
Gas Tax Fund Reimbursements/Net Audit Adjustments (Footnote Details)	<input type="text"/>
Total Gas Tax Revenue	<input type="text"/>
Traffic Congestion Relief Fund	<input type="text"/>
Motor Vehicle License (In-Lieu-Tax)	<input type="text"/>
Flexible Congestion Relief	<input type="text"/>
Traffic Systems Management	<input type="text"/>
Regional Improvement Program (RIP) - State Portion Only	<input type="text"/>
Regional Surface Transportation Program (RSTP) Exchange Funds	<input type="text"/>

Click on the Check Errors button whenever there is a new entry or a change in the revenue amount.

Schedule 2—Street Expenditure Detail

This schedule sorts the information entered and produces Schedules 3, 10, and 11.

Schedule 2 is shown on the following page. The following descriptions refer to the items to be entered. Make sure to click on the Check Errors button after all expenditure items are entered; this ensures that all entries are sorted to the output schedules. (An example of the screen is shown on the following page).

Fund—This field refers to the number of the fund that paid for the expenditure item.

Project Number—This field refers to the project number associated with the expenditure.

Description—This field refers to the description of the expenditure item; for example, “Paving of XYZ Street.”

- For Prop 1B: Indicate “PROPOSITION 1B” followed by brief project name/description.

Amount—This field refers to the amount of the expenditure item.

Funding Source—This field provides a drop-down menu to select the funding source of the street expenditure.

- Indicate “Non-Discretionary” for PROPOSITION 1B.
- Expenditures charged from the Motor Vehicle License in Lieu (MLV); Traffic Safety; or General Fund should be “Discretionary”. Combined totals should reconcile to Schedule 3’s “Other Discretionary” amount.

Expenditure Class—This field provides a drop-down menu to select the expenditure class of the street expenditure. (See page 13 for definitions of street expenditure classification terms.)

Expenditure Type—This field provides a drop-down menu to select the expenditure type of the street expenditure. (See page 13 for definitions of street expenditure classification terms.)

All expenditures funded with Proposition 1B monies must be clearly identified on this schedule. Enter the fund, detailed description of the project, and the amount of expenditure. On the dropdown menu for Funding Source, select *Non-Discretionary* as the source for Prop 1B expenditures.

After all expenditure items are entered, click on the Check Errors button to finalize entries.

Annual Street Report - Schedule 2

Street Expenditure Detail

Check Errors Print All Records Delete
View Prior Year Data Print Current Record Close

Fiscal Year Ended 2001

Fund
Project Number
Description
Amount
Funding Source
Expenditure Class
Expenditure Type

Enter the fund number of the fund that paid for the expenditure item.

Enter the project number associated with the expenditure item.

Enter the amount of the expenditure item.

Record: 1 of 1 (Filtered)

Items entered here flow to Schedules 3, 10, 11, and 12.

This shows the current record number out of the total number of records. Arrow buttons provide navigation through the records.

Types of Expenditures

Following are definitions for the different types of expenditure classifications.

Force Account—Work performed by city forces. Include the cost of payroll/fringe benefits, material, equipment, and overhead. Overhead includes operational costs of the street department, such as office machine maintenance, supplies, office utilities, and vehicle repairs.

Governmental Contract—An agreement between the city and a governmental agency for services performed; for example, federal, city, or county government, or special districts.

Private Contract—Work performed by private contractors for construction and maintenance. Include utility company charges for street lights and signals.

Acquisition—The acquisition of property, plant and equipment. If this item is chosen in the Expenditure Type field, make sure that “Acquisition of Property, Plant and Equipment” from the Expenditure Class field drop-down menu is also selected. If this is not done, the summary totals on Schedule 3 and Schedule 10 will not reconcile.

Contribution—Expenditures for non-reimbursable work on the street or road system of another governmental agency. These expenditures may be in the form of cash paid directly to such agency or of work (either contract or day labor) performed by the city for such agency. If this item is chosen in the Expenditure Type field, be sure to select “Contribution to Other Governments” from the Expenditure Class field drop-down menu. If this is not done, the summary totals on Schedule 3 and Schedule 10 will not reconcile.

Classes of Expenditures

Following are definitions for the different expenditure classes.

Undistributed Engineering & Administration—Engineering costs that are not allocated to other expenditure categories or projects because the work is not specific or such allocation is impractical. Administration cost is an equitable pro rata share of expenditures for the supervision and management of street-purpose activities. This includes, but is not limited to, the salaries of the public works director and support staff, and other office expenses. Such a pro rata distribution should be based on time distributions or comprehensive cost studies.

Construction—Construction expenditures include:

- (1) Projects developing new streets, bridges, lighting facilities, storm drains, etc., in locations that formerly had no such facilities, or projects departing to such an extent from the existing alignment and grade that no material salvage value is realized from the old facilities.
- (2) Additions and betterments to the street system and its right of way, including grade separations, urban extensions, and Federal Aid Secondary (FAS) and Federal Aid Urban (FAU) projects (exclusive of maintenance and repair).
- (3) Any work that materially increases the service life of the original project.

Falling within the above categories are the following specific types of expenditures:

- (1) Resurfacing to a thickness greater than one inch.

- (2) Resurfacing to a thickness of less than one inch if the project has been certified by a responsible city authority as construction.
- (3) The first application of any type of oil treatment or mix to a street not previously oil treated.
- (4) Construction of traffic islands and other traffic safety devices.
- (5) Original landscaping, tree planting, and similar work.
- (6) Acquisition and installation of:
 - Street lighting facilities.
 - Traffic signals.
 - Street signs, but only when such signs are installed in connection with developing new streets.

Right-of-Way Acquisition—Right-of-way expenditures include:

- (1) The acquisition of land or interest therein for use as a right of way in connection with the city's street system. The amount reported should include the cost of acquisition of any improvements situated on the real property at the date of its acquisition by the city.
- (2) The cost of removing, demolishing, moving, resetting, and altering buildings or other structures that obstruct the right of way.
- (3) The court cost of condemnation proceedings.
- (4) Title searches and reports.
- (5) Salaries and expenses of employees and right-of-way agents in connection with the acquisition of rights of way.
- (6) Severance damage to property sustained by reason of the city's street projects.
- (7) All the costs of acquiring rights of way free and clear of all physical obstructions and legal encumbrances.

Engineering costs applicable to any of the foregoing classifications should be included on these lines if such costs have been so allocated in the accounts and/or included in the final cost statement submitted to or by Caltrans.

Do not include in this field:

- Expenditures made by the reporting city on the street or road system of another governmental agency.
- Street expenditures or the value of right-of-way acquisitions under the Improvement Act of 1911 or a similar act.
- The value of rights of way donated to the city by private parties.

Maintenance—Maintenance expenditures include:

- (1) The preservation and keeping of rights of way, street structures, and facilities in the safe and usable condition to which they have been improved or constructed, but not reconstruction or other improvements.
- (2) The maintenance and repair of special safety conveniences and devices, but not the original acquisition thereof.
- (3) General utility services such as roadside planting, tree trimming, street cleaning, snow removal, and general weed control.
- (4) Repairs or other work necessitated by damage to street structures or facilities resulting from storms, slides, settlements, or other causes, unless it has been determined by the city engineer that such work is properly classifiable as construction.
- (5) Maintenance and energy cost for lighting facilities on the city street system.
- (6) Maintenance and energy cost for traffic signals on the city streets, as well as the city's share of such expenditures covering traffic signals situated at intersections of city streets and state highways within the incorporated area of the city.
- (7) The cost of street signs to be used for the regulation, warning, or guidance of traffic, exclusive of the cost of street signs that are installed in connection with projects developing new streets.
- (8) Traffic control signs and striping.

Do not include in this field:

- Expenditures covering work on the street, road, or highway system of another governmental agency if such charges are recoverable and no out-of-pocket expenditures have been made by the reporting city.
- Repair, restoration, or replacement of street facilities necessitated by public utility operations. If the city is unable to estimate the cost of these operations, it is permissible to deduct from the overall charges the amount the city was reimbursed for work by the public utility.

Acquisition of Property, Plant and Equipment—This field covers equipment used for street purposes. If a piece of equipment is used for both street and non-street purposes, the footnote screen next to the amount should show the percentage or the estimated cost applicable to streets.

When equipment is purchased on a lease-rental agreement plan, only the current year's payments should be reported and indicated.

Miscellaneous items of equipment with a total cost of less than \$500 may be combined and reported on a single line as "combined minor items."

If this item is chosen in the Expenditure Class field, make sure that "Acquisition" is selected on the drop-down menu for the Expenditure Type field. If this is not done, the summary totals on Schedule 3 and Schedule 10 will not reconcile.

Do not include in this field:

- The value of street equipment donated to the city.
- The cost of acquisition of small tools to be used for street purposes. This cost should be considered an overhead item and charged to maintenance, unless such tools will be entirely worn out on a specific street project, in which case the cost should be charged directly to the project.

Contributions to Other Governments—This expenditure class covers expenditures for non-reimbursable work on the street or road system of another governmental agency. These expenditures may be in the form of cash paid directly to the agency or in the form of work (either contract or day labor) performed by the city for the agency.

If this item is chosen in the Expenditure Class field, make sure that “Contribution” is selected on the drop-down menu for the Expenditure Type field. If this is not done, the summary totals on Schedule 3 and Schedule 10 do not reconcile.

Do not include in this field any recoverable expenditures made on the street or road system of another governmental agency, such as maintenance of state highways, even if reimbursement for such expenditures has not been received.

Schedule 3—Street Expenditure Summary Schedule by Fund Source

The electronic collection tool sorts the expenditure detail information entered on Schedule 2 and automatically fills in the fields in Schedule 3. The only field on Schedule 3 that requires manual entry is the Total Maintained Mileage on City System field.

Fund adjustments entered on Schedule 4 are not included on Schedule 3. The summarized fund adjustment amounts will be presented on Schedules 9 and 10.

Schedule 3, Street Expenditure Summary Schedule by Fund Source, summarizes all street-purpose expenditures. The summary totals on Schedule 3 must agree with the summary totals on Schedule 10. For example, the Acquisition of Property, Plant, and Equipment total on Schedule 3 must agree with the Acquisition of Property, Plant, and Equipment total on Schedule 10.

Schedule 3's Grand Total amount should agree with Schedule 10's Total Street Purpose Expenditures amount. (See the example on the following page.) In addition, please verify that total Other Discretionary expenditures on Schedule 3 are supported by a matching amount of total discretionary revenues from Schedule 1. Discretionary revenues are considered to be General Fund monies used for street purposes, motor vehicle license fees (in lieu tax), and Traffic Safety Fund monies used for street purposes.

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Annual Street Report - Schedule 3

Street Expenditure Summary Schedule by Fund Source

Check Errors
View Prior Year Data
Print
Close

Acquisition of Property, Plant, and Equipment				
Contribution to Other Governmental Agencies				
Grand Total				

	Section 99400a P.U. Code	Non- Discretionary	Other Discretionary	Total
Undistributed Administration and Engineering				
Construction and Right of Way				
Maintenance				
Snow Removal				
Acquisition of Property, Plant, and Equipment				
Contribution to Other Governmental Agencies				
Grand Total				
Total Maintenance Mileage on City System				

Schedule 3's totals should agree with Schedule 10's totals.

The amount for Total Maintained Mileage on City System must be entered manually.

Schedule 3's Grand Total should agree with Schedule 10's Total Street - Purpose Expenditures.

Schedule 4—Fund Adjustment Detail

Schedule 4 covers all of the adjustments necessary to bring the restricted balances shown on Schedule 12 to their proper balance.

To provide for continuity of reporting, the ending balances of restricted funds for the previous report are shown on Schedule 12 as the beginning balances of the current year's report. If any of these balances are incorrect because of reporting errors in previous years, the necessary adjustment can be effected on Schedule 4, so that the ending balance is correctly stated. In some cases, the adjustment can be effected by indicating a transfer between funds by debit and credit entries under the Funding section, supported by adequate explanation in the Detail of Adjustments (two-sided entry). This would be the case, for example, if the amount of expenditures was correctly reported but the source was incorrectly reported. In other cases, where expenditures have been either underreported or overreported, adjustments are also necessary (one-sided), with detailed explanations in the body of the schedule. If there is not enough room in the field provided for the explanation, use the footnote feature of the program (double-click on the field). If any doubt exists as to the correct handling of an adjustment apparently reportable on this schedule, contact the SCO (see Report Assistance, page 2).

Include on this schedule other expenditures allowed by law (itemized by type and fund) that cannot be reported on any other schedule of this report. An example would be school crossing-guard expenditures, provided sufficient vehicle code fines have been received to cover the expenditures, or debt service cost from a bond or certificate of participation.

In addition, report on this schedule as a fund adjustment any reimbursements for prior-year expenditures of Gas Tax or Transportation Development Act (TDA) monies. An example would be the reimbursement of Gas Tax monies from Federal Aid Urban (FAU) funds, in which case the reimbursement would be entered as a credit to the appropriate Gas Tax section and a debit to Other, with FAU revenue being reported on Schedule 1.

If adjustments are necessary for the non-street TDA activity reported on Schedule 6, use the Fund Adjustments field on Schedule 6 and include a description as a footnote.

After all adjustments have been entered, click on the Check Errors button, to update the information posted on the schedule. The updated information is summarized and presented on Schedule 9, Fund Adjustment Summary Schedule. (See the examples on the following page.)

Sacramento 2001

Annual Street Report - Schedule 4

Fund Adjustment Detail

Fiscal Year Ended 2001

Detail of Adjustments (Specify)	Funding	Increase (Decrease)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Record: 1 of 1 (Filtered)

After all adjustments have been entered, click on the Check Errors button.

Sacramento 2001

Annual Street Report - Schedule 9

Fund Adjustment Summary Schedule

Fiscal Year Ended 2001

Source From Which Paid

Special Gas Tax Street Improvement Fund	<input type="text"/>
Traffic Congestion Relief Fund	<input type="text"/>
Section 99234, Public Utilities Code	<input type="text"/>
Section 99400a, Public Utilities Code	<input type="text"/>
County Contributions	<input type="text"/>
All Other Sources - Non-Discretionary	<input type="text"/>
All Other Sources - Discretionary	<input type="text"/>
Total Fund Adjustments and Expenditures	<input type="text"/>

Schedule 9 shows in summary form the Fund Adjustment Detail entered on Schedule 4.

Schedule 5—Obligations and Other Commitments

This schedule should cover the following obligations:

- Unliquidated encumbrances;
- Encumbrances, even if a city does not actually post the purchase orders, contracts, etc., to the account;
- Projects approved by the city council but not yet recorded as encumbrances;
- Any monies being accumulated for specific future projects; and
- Any other obligations or commitments that have a bearing on future street-purpose expenditures.

Do not include on this schedule any obligations that may be payable subsequent to the end of the reporting year, for the acquisition of street-purpose equipment being purchased by the city under a lease-rental agreement.

Make sure that Schedule 5's Total of all obligations and other commitments is not greater than Schedule 12's Total Ending Restricted Balance.

Schedule 6—Non-Street Transportation Development Act Supplemental Report

The purpose of this schedule is to report TDA non-street-purpose financial data for inclusion in the *State of California Transit Operators and Non-Transit Claimants Annual Report*.

The program automatically fills in the Beginning Balances field with the ending balances of the prior year, similar to Schedule 11.

Non-street-purpose fund balances and revenues are not reported on any other schedule of this report. However, non-street expenditures are also reported on Schedule 12. Some examples of non-street-purpose expenditures are pedestrian walkways and bike paths not alongside roadways (*Public Utilities Code* Section 99234) and planning and contributions to the transportation planning process (*Public Utilities Code* Section 99400(a)).

Report any non-street-related activity pursuant to *Public Utilities Code* Section 99234 in Column 1 and any transportation planning activity pursuant to *Public Utilities Code* Section 99400(a) in Column 2. These expenditures should also be reported on Schedule 12 but are not to be reported on Schedule 11.

Transit funds should not be reported on this schedule.

If there is any fund adjustment on this form, put the detail in a footnote.

Schedule 7—Street Improvements Paid for by Other Parties

This schedule covers all street-purpose expenditures for which the city did not pay and which are not reflected in the city records. This includes work performed by other governmental agencies and by private parties as a contribution to the city.

This schedule is divided into five sections representing the types of potential contributions to the city. The total of each section is published in the *Streets and Roads Annual Report*.

Any street-purpose expenditures made by the city for engineering or other work connected with these projects that will not be recovered by the city should be reported as city expenditures on Schedule 2 and should not be included on Schedule 7.

State (Itemize)—This section is for reporting expenditures of state funds on the city street system. Normally, the city receives a statement from Caltrans regarding such expenditures.

Federal (Itemize)—Report in this section the expenditure of any federal funds by either the state or the federal government. In the absence of correspondence from the agencies, an engineering estimate as to the value of work performed is acceptable.

County Agency (Itemize)—Report in this section any contributions of work performances from the county or another city. This information should be furnished to the city by the performing agency.

Other Governmental Agencies (Districts and Cities) (Itemize)—Report in this section amounts expended by other city agencies and/or special districts such as flood control districts.

Private Parties (Itemize)—Report in this field any expenditures by private parties on the city street system, including subdividers, developers, and the railroads' one-half share of crossing protection projects or maintenance agreements. For subdividers, an engineering estimate is acceptable; names of the subdivisions should be included.

1911 or Similar Acts—This field is for reporting expenditures made under the Improvement Act of 1911 or similar acts. If the contract under which the work was performed covered both street and non-street work, the amount reported should represent the estimated percentage of street costs to total costs. These costs should be reported in the year in which the Assessment and Warrant Form was officially recorded by the city.

Schedule 8—Snow Removal Reimbursement Schedule

This schedule serves a dual purpose. It provides the detail for snow removal expenditures claimed by the city, and it serves to determine the amount of snow removal expenditures the city may claim for reimbursement. Examples of expenditures that may be claimed for reimbursement are included on the schedule; they are not intended to be all-inclusive.

Note: The amount to be shown on Schedule 3 and Schedule 10 is the amount reported in the field titled Total Snow Removal Expenditures. Depreciation may be added to snow removal expenditures only for purposes of determining the amount claimed for reimbursement.

Following is an example of the schedule.

Sacramento 2001

Annual Street Report - Schedule 8

Snow Removal Reimbursement Schedule

Check Errors **View Prior Year Data** **Print** **Delete** **Close**

Fiscal Year Ended 2001

Labor	
Equipment	
Materials	
Contract	
Other	
Subtotal	
Less : Depreciation	
Total Snow Removal Expenditures	
Snow Removal Expenditures Plus Depreciation	
Base Amount Pursuant to Streets and Highways Code Section 2107	5,000
Snow Removal Expenditures in Excess of \$5000	0
Amount to Be Claimed	

These fields are automatically calculated.

Schedule 9—Fund Adjustment Summary Schedule

The electronic collection tool sorts the adjustment detail information entered on Schedule 4 and automatically fills in the fields on Schedule 9.

Sacramento 2001

Annual Street Report - Schedule 9

Fund Adjustment Summary Schedule

Check Errors **View Prior Year Data** **Print** **Close**

Fiscal Year Ended 2001

Source From Which Paid

Special Gas Tax Street Improvement Fund	<input type="text"/>
Traffic Congestion Relief Fund	<input type="text"/>
Section 99234, Public Utilities Code	<input type="text"/>
Section 99400a, Public Utilities Code	<input type="text"/>
County Contributions	<input type="text"/>
All Other Sources - Non-Discretionary	<input type="text"/>
All Other Sources - Discretionary	<input type="text"/>
Total Fund Adjustments and Expenditures	<input type="text"/>

The adjustment detail information entered on Schedule 4 is sorted and carried forward to the fields on Schedule 9.

Schedule 10—Street Expenditure Summary

Schedule

This schedule covers only street-purpose expenditures. In some instances, this means that *Public Utilities Code* Section 99234 and Section 99400(a) expenditures reported on this schedule will not agree with Schedule 11 because of the inclusion of non-street-purpose expenditures on Schedule 11 (see the instructions for Schedule 11). In all cases, only street-purpose expenditures are to be reported on this schedule.

Types of Expenditures

For information on the various types of expenditures and what should be included in each, see the instructions for Schedule 2.

The fields in this section automatically fill in, based on information entered on Schedule 2.

Expenditure Funding

The expenditure funding section of Schedule 10 is composed of three columns. Column 1 is derived from Schedule 2 and the Total amount figures for each specific expenditure funding source. Column 2 is derived from Schedule 4 and the Total adjustment figures for each funding source. Column 3 is derived by subtracting Column 2 from Column 1 for each row.

The fields automatically fill in, based on information entered on Schedules 2 and 4.

Grand Total Expenditures

The two Grand Total Expenditures fields on Schedule 10 must reconcile. If the two fields do not reconcile, conflicting classification entries may have occurred on Schedule 2. Go back to Schedule 2 and examine all expenditure detail entries to see if Contributions to Other Governments or Acquisition of Property, Plant, and Equipment was chosen in the Expenditure Class field. If Contributions to Other Governments is chosen in the Expenditure Class field, “Contribution” must be chosen in the Expenditure Type field. If Acquisition of Property, Plant, and Equipment is chosen in the Expenditure Class field, “Acquisition” must be chosen in the Expenditure Type field. If this is not done, the Grand Total Expenditures fields on Schedule 10 will not reconcile. After these corrections are made, click on the Check Errors button on Schedule 2 to update the file. (See examples on the following page).

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Annual Street Report - Schedule 10

Street Expenditure Summary Schedule

Fiscal Year Ended 2001

Total Street Purpose Expenditures			
Fund Adjustments			
Grand Total Expenditures			

These two Grand Total Expenditures fields must reconcile.

	Schedule 3 Total	Schedule 9 Adjustments	Total
Expenditure Funding			
Special Gas Tax Street Improvement Fund			
Traffic Congestion Relief Fund			
Section 99234, Public Utilities Code			
Section 99400a, Public Utilities Code			
County Road Fund Contributions			
All Other Sources - Non-Discretionary			
All Other Sources - Discretionary			
Grand Total Expenditures			

When all correcting entries have been made, click on the Check Errors button to finalize changes.

Annual Street Report - Schedule 2

Street Expenditure Detail

Fiscal Year Ended 2001

Fund	
Project Number	
Description	
Amount	
Funding Source	
Expenditure Class	
Expenditure Type	

If "Contributions to Other Governments" is selected in the Expenditure Class field, make sure "Contribution" is chosen in the Expenditure Type field.

If "Acquisition of Property, Plant, and Equipment" is selected in the Expenditure Class field, make sure "Acquisition" is chosen in the Expenditure Type field.

Record: 1 of 1 (Filtered)

Schedule 11—Transportation Development Act Expenditure Summary

This schedule is to be used to report all expenditures of *Public Utilities Code* Section 99234 (Article 3) and Section 99400(a) (Article 8a) monies. This may include both street and non-street expenditures. Non-street expenditures are also reported on Schedule 6. All fields on this schedule are automatically filled in.

It should be noted that the Grand Total expenditures reported on Schedule 11 will not agree with Schedule 10 if they include non-street expenditures or adjustments from Schedule 6. Some examples of non-street expenditures to be reported on Schedule 11 but not on Schedule 10 are: monies received under *Public Utilities Code* Section 99234 for a bike path through a park or along a river outside the street right of way; and monies received under *Public Utilities Code* Section 99400(a) for planning or contributions to the transportation planning process.

If there are no non-street expenditures from these monies, the Grand Total amount on Schedule 11 must agree with the Total for *Public Utilities Code* Sections 99234 and 99400(a) on Schedule 10. (See the example on the following page).

Note: All street-purpose expenditures reported on Schedule 11 must also be reported on Schedule 10.

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Annual Street Report - Schedule 10

Street Expenditure Summary Schedule

Fiscal Year Ended 2001

Total Street Purpose Expenditures			
Fund Adjustments			
Grand Total Expenditures			

Schedule 3 Total **Sche Adjus**

Expenditure Funding

Special Gas Tax Street Improvement Fund			
Traffic Congestion Relief Fund			
Section 99234, Public Utilities Code			
Section 99400a, Public Utilities Code			
County Road Fund Contributions			
All Other Sources - Non-Discretionary			
All Other Sources - Discretionary			
Grand Total Expenditures			

If no non-street expenditures are included in these two rows, the total of the two rows must agree with the Grand Total on Schedule 11.

Sacramento 2001

Annual Street Report - Schedule 11

Transportation Development Act Expenditure Summary

Fiscal Year Ended 2001

	Force Account	Government Contract	Private Contract	Total
Other Street Purpose Maintenance				
Total Maintenance				
Acquisition of Property, Plant and Equipment				
Contribution to Other Governmental Agencies for Street and Road Purposes				
Subtotal Expenditures				
Fund Adjustments				
Non-Street Pedestrian Ways, Bikepaths, and Transportation Planning Expenditures				
Grand Total				

Expenditure Funding

Section 99234, Public Utilities Code	
Section 99400a, Public Utilities Code	
Grand Total	
Obligations and Other Commitments	

If no non-street expenditures are included in this Grand Total amount, the figure must agree with the total of the Section 99234 and 99400(a) amounts on Schedule 10.

Schedule 12—Summary Statement of Monies Made Available, Expenditures, and Restricted Balances

For the purpose of effecting a balance in the report, this schedule brings together the four principal categories: restricted balances at the beginning of the fiscal year, total monies made available for street purposes during the fiscal year, total street expenditures during the fiscal year, and restricted balances at the end of the fiscal year.

Restricted Balances at Beginning of Fiscal Year—This field reports all monies and fund balances restricted for street purposes at the beginning of the fiscal year. These balances are classified by funding source (i.e., Gas Tax, TDA code sections, etc.). To provide for continuity of reporting, the restricted ending balances from the prior year's report are automatically carried forward to the Beginning Balances field of the current year's report.

Monies Made Available during Fiscal Year—The total monies made available from Schedule 1 are automatically carried forward to this field.

Expenditures during Fiscal Year—The total street-purpose expenditures from Schedule 10 are automatically carried forward to this field.

Restricted Balances at End of Fiscal Year—These fields report all monies and fund balances restricted for street purposes at the end of the fiscal year. These fields are automatically filled in, based on the collection tool's built-in formulas. These formulas calculate the ending fund balance by using the following formula: beginning balance + revenues – expenditures = ending fund balance.

Obligations and Other Commitments—The total obligations and other commitments from Schedule 5 are automatically carried forward to this field.

See an example of the form on the following page.

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Annual Street Report - Schedule 12

Summary Statement of Monies Made Available, Expenditures and Restricted Balances

Check Errors
View Prior Year Data
Print
Close

Section 99234, Public Utilities Code	284,169
Section 99400a, Public Utilities Code	15,092,118
County Contributions	23,559,351
All Other Sources	23,559,351
Beginning Restricted Balances	23,559,351
Monies Made Available During Fiscal Year	23,559,351
Total Monies Available for Street Purposes	23,559,351
Expenditure During Fiscal Year	23,559,351
Restricted Balances at End of Fiscal Year	23,559,351
Special Gas Tax Street Improvement Fund	8,183,064
Traffic Congestion Relief Fund	284,169
Section 99234, Public Utilities Code	15,092,118
Section 99400a, Public Utilities Code	23,559,351
County Contributions	23,559,351
All Other Sources	23,559,351
Total Ending Restricted Balances	23,559,351
Obligations and Other Commitments	23,559,351

These fields automatically calculate the ending restricted balances, using the information entered on the input schedules.

Cover Page

Pursuant to *Streets and Highways Code* Section 2151, the report must be signed by the official of the city who is designated to prepare and certify the report before it is submitted. The name of the official signing the report should be typed below the signature line.

When the Street Report has been finished, click on the Create Output File button on the Reporting Schedules menu to generate the cover page. (See the example below.)

Schedule No.	Schedule Description	Type	Data	Completed
General Information	General Information	Required	Yes	No
1	Revenues and Other Funding Sources	Required	No	No
2	Street Expenditure Detail	Required	No	No
3	Street Expenditure Summary Schedule by Fund Source	Required	No	No
4	Fund Adjustment Detail	Optional	No	No
5	Obligations and Other Commitments Schedule	Optional	No	No
6	Non-Street Transportation Development Act Supplemental Report	Optional	No	No
7	Street Improvements Paid by Other Parties	Optional	No	No
8	Snow Removal Reimbursement Schedule	Optional	No	No
9	Fund Adjustment Summary Schedule	Required	No	No
10	Street Expenditure Summary Schedule	Required	No	No
11	Transportation Development Act Expenditure Summary	Required	No	No
12	Summary Statement of Monies Made Available, Expenditures and Restrict	Required	Yes	No

General Information

Open Form Create Output File View Footnotes Exit

Once all of the schedules have been completed, go to the Reporting Schedules menu and click on the Create Output File button to create the cover page.